

**Property Tax - Opinion - 71.22(3) Notice of Protest**

**From: Hyman, Dale [IDR]**

**Sent: Thursday, May 03, 2007 9:57 AM**

**To: IA-County-Assessors**

**Subject: rule change**

**Dear Assessors:**

A rule was approved in 2006 that assessors should be aware of:

71.22(3) Notice of protest. If a protest or appeal is filed with the board of review, property assessment appeal board, or district court against the assessment of property valued at \$5 million or more, the assessor shall provide notice to the school district in which the property is located within ten days of the filing of the protest or the appeal, as applicable. This rule is intended to implement Iowa Code chapter 428 and Iowa Code chapter 441 as amended by 2006 Iowa Acts, House File 2797.

We think this says that for properties assessed at \$5 million or more notification to the school district is required within 10 days at each level of appeal. This will not be an easy rule to administer for some counties.

Sincerely,

Dale Hyman, Administrator  
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